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In the Claims:

Claim 1 (currently amended). An assembly for a vehicle having a tailgate, the assembly comprising a plate for attachment to the tailgate and having an upper and a pair of side edges when attached to the tailgate with the tailgate in a closed position, a panel which has an edge along which said panel is hingedly connected to said upper edge of said plate for serving as an alternative tailgate, and at least one side panel hingedly connected to one of said side edges of said plate, wherein said plate upper edge has a length which is substantially equal to a length of said alternative tailgate panel edge.

Claim 2 (original). An assembly according to claim 1 further comprising a pair of cables connected to said alternative tailgate panel and attachable to the vehicle for deploying said alternative tailgate panel in an open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position.

Claim 3 (original). An assembly according to claim 2 further comprising at least one cavity in a side edge of said alternative tailgate panel for storing at least one of said cables.

Claim 4 (original). An assembly according to claim 2 further comprising at least one clip on said at least one side panel for receiving said respective cable for maintaining position of said at least one side panel.

Claim 5 (original). An assembly according to claim 1 further comprising a fastener for detachably attaching said alternative tailgate panel to said at least one side panel.

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Claim 6 (canceled).

Claim 6 (canceled).

Claim 7 (original). An assembly according to claim 1 further comprising a clip for releasably attaching a rear edge of said at least one side panel to said alternative tailgate panel.

Claim 8 (original). An assembly according to claim 1 wherein said plate is detachably attached to the tailgate.

Claim 9 (original). An assembly according to claim 1 wherein said plate is attached to the inner surface of the tailgate.

Claim 10 (canceled).

Claim 11 (currently amended). An assembly according to claim 13 ~~10~~ further comprising a plate for attachment to the tailgate, said alternative tailgate panel and said at least one side panel being hingedly connected to said plate.

Claim 12 (currently amended). An assembly according to claim 13 ~~10~~ wherein said deploying means comprises a pair of cables connected to said alternative tailgate panel and attachable to the vehicle and at least one cavity in a side edge of said alternative tailgate panel for storing at least one of said cables.

Claim 13 (currently amended). An assembly ~~according to claim 10~~ further comprising for a vehicle having a tailgate which has an upper and a pair of side edges when the tailgate is in a

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closed position, the assembly comprising a panel which serves as an alternative tailgate, at least one side panel, and means for hingedly connecting said alternative tailgate panel to the upper edge of the tailgate, means for deploying said alternative tailgate panel to an open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position, means for hingedly connecting said at least one side panel to one of the side edges of the tailgate, and at least one light fixture on said alternative tailgate panel and positioned for viewing when said alternative tailgate panel is in either an open or a closed position.

Claim 14 (currently amended). An assembly according to claim 13 ~~10~~ further comprising a clip for releasably attaching a rear edge of said at least one side panel to said alternative tailgate panel.

Claim 15 (currently amended). An assembly according to claim 13 ~~10~~ further comprising a fastener for detachably attaching said alternative tailgate panel to said at least one side panel.

Claim 16 (canceled).

Claim 17 (canceled).

Claim 18 (currently amended). An assembly according to claim 24 ~~16~~ further comprising at least one light fixture on said alternative tailgate panel and positioned for viewing when said alternative tailgate panel is in either an open or a closed position.

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Claim 19 (currently amended). An assembly according to claim ~~24~~ ~~16~~ further comprising a pair of cables connected to said alternative tailgate panel and attachable to the vehicle for deploying said alternative tailgate panel in an open position wherein said alternative tailgate panel forms an angle of about 180 degrees with the tailgate when the tailgate is in the open position, and at least one cavity in a side edge of said alternative tailgate panel for storing at least one of said cables.

Claim 20 (currently amended). An assembly according to claim ~~24~~ ~~16~~ further comprising at least one clip on said at least one side panel for receiving said respective cable for maintaining position of said at least one side panel.

Claim 21 (previously presented). An assembly according to claim 1 wherein the assembly is composed of aluminum.

Claim 22 (new). An assembly according to claim 1 further comprising at least one light fixture on said alternative tailgate panel and positioned for viewing when said alternative tailgate panel is in either an open or a closed position.

Claim 23 (new). An assembly according to claim 1 wherein two of said side panel are hingedly connected to said side edges respectively of said plate.

Claim 24 (new). An assembly for a vehicle having a tailgate, the assembly comprising a plate for attachment to the tailgate and having an upper and a pair of side edges when attached to the tailgate with the tailgate in a closed position, a panel hingedly connected to said upper edge of said plate for

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serving as an alternative tailgate, and a pair of side panels
hingedly connected to said side edges respectively of said plate.

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